

November 30, 2004

Publication 1346 - Record Layout Changes #6

Record Layouts dated 11/24/04

Changes are identified by two vertical bars in the right margin (||).

Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing -- These changes will be implemented December 17, 2004.

1. Form 6251 Page 2
 - Seq 0470: Changed the Identification to "Filing Status Amount"
2. Form 8835 **PAGE 1**
 - Changed the Form Title to
"Renewable Electricity **and Refined Coal** Production Credit"
 - New Byte Count: 0498
 - Seq 0015: Changed the Form Ref. to "A-1"
 - Seq 0020: Changed the Form Ref. to "A-1"
 - Seq 0030: Changed the Form Ref. to "A-1"
 - Seq @0035: Changed the Form Ref. to "A-1"
 - Seq 0040: Changed the Form Ref. to "A-2"
 - Seq 0045: Changed the Form Ref. to "A-2"
 - Seq 0050: Changed the Form Ref. to "A-2"
 - Seq @0055: Changed the Form Ref. to "A-2"
 - Deleted Seqs: 0060, 0070, 0080, @0085, 0090, 0100, 0110, @0115 and 0120
 - Seq 0130: Changed the Identification to "Credit before Reduction";
Changed the Form Ref. to "A-3"
 - Seq 0140: Changed the Form Ref. to "A-4"
 - Seq 0150: Changed the Form Ref. to "A-5"
 - Seq 0160: Changed the Identification to
"Rate (Grants divided by Additions)";
Changed the Form Ref. to "A-6"
 - Seq 0170: Changed the Identification to
"Reduction Amount (Credit times Rate)";
Changed the Form Ref. to "A-7"
 - Seq 0180: Changed the Identification to
"Credit after Reduction (Credit minus Reduction)";
Changed the Form Ref. to "A-8"
 - Seq 0190: Changed the Form Ref. to "A-9"
 - Seq 0195: Changed the Form Ref. to "A-10"
 - Seq 0200: Changed the Form Ref. to "A-10"
 - Seq 0210: Changed the Form Ref. to "A-11"
 - Seq 0220: Changed the Form Ref. to "A-12"
 - Seq 0230: Changed the Form Ref. to "A-13"
 - Seq 0240: Changed the Form Ref. to "A-14a"
 - Seq 0255: Changed the Form Ref. to "A-14b"
 - Seq 0320: Changed the Form Ref. to "A-14c"
 - Seq 0330: Changed the Form Ref. to "A-14d"
 - Seq 0340: Changed the Form Ref. to "A-14e"
 - Seq 0350: Changed the Form Ref. to "A-14f"
 - Seq 0360: Changed the Form Ref. to "A-15"
 - Seq 0385: Changed the Form Ref. to "A-16"
 - Seq 0390: Changed the Form Ref. to "A-17"
 - Seq 0395: Changed the Form Ref. to "A-18"

FORM 8835 **PAGE 1** (Continue)

- Seq 0400: Changed the Identification to "Greater of 25% Excess or TMT";
Changed the Form Ref. to "A-19"
- Seq 0410: Changed the Identification to
"Net Income Tax minus Amount from Previous Line";
Changed the Form Ref. to "A-20"
- Seq 0420: Changed the Form Ref. to "A-21"
- Added New Seqs: 0520, 0530, 0540, 0550, 0560, 0570 and 0580

3. **Form 8835 PAGE 2**
New Page for Form 8835 (see attached record layout)

Field Identification No.	Form Ref.	Length	Field Description	
Byte Count		4	"0283" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0350 Record ID		6	"FRMbbb"	
0351 Form Number		6	"6251bb"	
0352 Page Number		5	"PG02b"	
0353 Taxpayer Identification Number		9	N (Primary SSN)	
0354 Filler		1	blank	
0355 Form Occurrence Number		7	N 0000001	
0360 Adjusted AMT Income	36	12	N	
0370 Amount from Appropriate Worksheet	37	12	N	
0380 Unrecaptured Section 1250 Gain	38	12	N	
0390 Amount Per Line Instructions	39	12	N	
0410 Smaller of Lines 36 or 39	40	12	N	
0420 Subtract Line 40 from 36	41	12	N	
0430 Multiply Line 41 by .26 or .28 and Subtract \$3,500	42	12	N	
0470 Filing Status Amount	43	12	N	
0480 Amount from Appropriate Worksheet	44	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0485	Subtract Line 44 from 43	45	12	N	
0490	Smaller of Lines 36 or 37	46	12	N	
0500	Enter Smaller of Line 45 or Line 46	47	12	N	
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0515	Multiply Line 47 by .05	48	12	N	
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					--
					--
					--
0580	Subtract Line 47 from 46	49	12	N	
					--
0590	Multiply Line 49 by .15	50	12	N	
					--
					--
0605	Subtract Line 46 from 40	51	12	N	
0610	Multiply Line 51 by .25	52	12	N	
0615	Add Lines 42, 48, 50, and 52	53	12	N	
0620	Multiply Line 36 by .26 or .28	54	12	N	
0625	Smaller of Line 53 or Line 54	55	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description	
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Byte Count		4	"0498" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0000 Record ID		6	"FRMbbb"	
0001 Form Number		6	"8835bb"	
0002 Page Number		5	"PG01b"	
0003 Taxpayer Identification Number		9	N (Primary SSN)	
0004 Filler		1	blank	
0005 Form Occurrence Number		7	N 0000001	
0010 Identifying Number		9	NO ENTRY	
0015 Fiscal Year Filer Literal	A-1	2	"FY" or blank	
0020 Kilowatt Hours Produced and Sold	A-1	12	N	
0030 Total Kilowatt Hours Produced and Sold	A-1	12	N	
@0035 Attach Fiscal Year Computation	A-1	6	"STMbnn" or blank	
0040 Phaseout Adjustment	A-2	12	N	
0045 Phaseout Adjustment Rate	A-2	6	R	
0050 Total Phaseout Adjustment	A-2	12	N	
@0055 Attach Fiscal Year Computation	A-2	6	"STMbnn" or blank	

Field Identification No.		Form Ref.	Length	Field Description	
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0130	Credit before Reduction	A-3	12	N	
0140	Total of Government Grants	A-4	12	N	
0150	Total of Additions to the Capital Account	A-5	12	N	
0160	Rate (Grants divided by Additions)	A-6	6	R	
0170	Reduction Amount (Credit times Rate)	A-7	12	N	
0180	Credit after Reduction (Credit minus Reduction)	A-8	12	N	
0190	Credit(s) from Flow- Through Entities	A-9	12	N	
0195	Form 1041 Portion Amount	A-10	12	NO ENTRY	
0200	Current Year Credit	A-10	12	N	
0210	Regular Tax before Credits	A-11	12	N	
0220	Alternative Minimum Tax	A-12	12	N	
0230	Regular Tax plus Alternative Minimum Tax	A-13	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0240	Foreign Tax Credit	A-14a	12	N	
0255	Credits from Form 1040	A-14b	12	N	--
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0320	Possessions Tax Credit (Form 5735)	A-14c	12	NO ENTRY	-- -- --
0330	Credit for Fuel from a Nonconventional Source	A-14d	12	N	
0340	Qualified Electric Vehicle Credit	A-14e	12	N	
0350	Total Credits	A-14f	12	N	
0360	Net Income Tax	A-15	12	N	
0380	Net Regular Tax	A-16	12	N	
0390	Enter 25% of Excess	A-17	12	N	
0395	Tentative Minimum Tax	A-18	12	N	
0400	Greater of 25% Excess or TMT	A-19	12	N	
0410	Net Income Tax minus Amount from Previous Line	A-20	12	N	
0420	Renewable Electricity Credit Allowed	A-21	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0520	Kilowatt Hours Produced and Sold B	B-1	12	N	
0530	Total Kilowatt Hours Produced and Sold B	B-1	12	N	
0540	Kilowatt Hours Produced/Sold Oct. 04-Jan. 05	B-2	12	N	
0550	Total Kilowatt Hours Produced/Sold Oct. 04-Jan. 05	B-2	12	N	
0560	Kilowatt Hours Produced/Sold after Dec. 04	B-3	12	N	
0570	Total Kilowatt Hours Produced/Sold after Dec. 04	B-3	12	N	
0580	Total of Previous Three Lines	B-4	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0612" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0700 Record ID		6	"FRMbbb"
0701 Form Number		6	"8835bb"
0702 Page Number		5	"PG02b"
0703 Taxpayer Identification Number		9	N (Primary SSN)
0704 Filler		1	blank
0705 Form Occurrence Number		6	N 0000001
0810 Phaseout Adjustment B	B-5	12	N
0820 Phaseout Adjustment Rate B	B-5	6	R
0830 Total Phaseout Adjustment B	B-5	12	N
0840 Total Kilowatt Hours minus Phaseout Adjustments	B-6	12	N
0900 Tons Produced and Sold	B-7	12	N
0910 Total Tons Produced and Sold	B-7	12	N
0920 Coal Phaseout Adjustment	B-8	12	N
0930 Coal Phaseout Adjustment Rate	B-8	6	R

Field Identification No.		Form Ref.	Length	Field Description
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0940	Total Coal Phaseout Adjustment	B-8	12	N
0950	Total Tons minus Total Phaseout Adjustment	B-9	12	N
0960	Credit before Reduction B	B-10	12	N
1000	Total of Government Grants B	B-11	12	N
1010	Total of Additions	B-12	12	N
1020	Rate B (Grants divided by Additions)	B-13	6	R
1030	Additions times Lesser of 1/2 or Rate B	B-14	12	N
1040	Credit before Reduction B minus Previous Line	B-15	12	N
1100	Thermal Content Closed-Loop Biomass	B-16	12	N
1110	Thermal Content All Fuels	B-17	12	N
1120	Rate (Closed-Loop Biomass divided by All Fuels)	B-18	6	R
1130	Biomass Kilowatt- Hours Produced & Sold	B-19	12	N
1140	Total Biomass Kilowatt-Hours Produced & Sold	B-19	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1150	Total Biomass Kilowatt-Hours times Rate	B-20	12	N
1160	Biomass Phaseout Adjustment	B-21	12	N
1170	Biomass Phaseout Adjustment Rate	B-21	6	R
1180	Total Biomass Phaseout Adjustment	B-21	12	N
1190	Line 20 minus Line 21	B-22	12	N
1200	Section B Credits from Pass-Through Entities	B-23	12	N
1205	Form 1041 Portion Amount	B-23	12	NO ENTRY
1210	Total of Lines 15, 22 and 23	B-24	12	N
1220	Amount of Previous Line from Passive Activities	B-25	12	N
1230	Line 24 minus Line 25	B-26	12	N
1240	Passive Activity Credit Allowed for 2004	B-27	12	N
1250	Carryback from 2005	B-28	12	NO ENTRY
1260	Section B Current Year Credit	B-29	12	N
1300	Regular Tax before Credits	B-30	12	N
1310	Alternative Minimum Tax	B-31	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1320	Regular Tax plus Alternative Minimum Tax	B-32	12	N
1330	Foreign Tax Credit	B-33a	12	N
1340	Credits from Form 1040	B-33b	12	N
1350	Possessions Tax Credit (Form 5735)	B-33c	12	NO ENTRY
1360	Credit for Fuel from a Nonconventional Source	B-33d	12	N
1370	Qualified Electric Vehicle Credit	B-33e	12	N
1380	Total Credits	B-33f	12	N
1390	Net Income Tax	B-34	12	N
1400	Net Regular Tax	B-35	12	N
1410	Enter 25% of Excess	B-36	12	N
1420	Net Income Tax minus 25% Excess	B-37	12	N
1430	General Business Credit	B-38	12	N
1440	Line 37 minus Line 38	B-39	12	N
1450	Credit Allowed for Current Year	B-40	12	N

Record Terminus Character

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Value "#"